

# **CITIES AND TOWNS BULLETIN**

## **AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS**

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March 2003

### **JUNE TRAINING SCHOOL**

This year's June Training School will be held in French Lick as part of the Indiana League of Municipal Clerks and Treasurers' Annual Conference during the week of June 15 through June 20, 2003.

The Conference and School will be held at the French Lick Springs Resort.

The State Board of Accounts will be conducting three (3) days of training (June 17, 18, and 19) at the Conference which will be State-called meeting days.

Please mark these dates on your calendar. An explanatory letter along with a tentative agenda will be mailed prior to the meeting.

### **STATE AND FEDERAL MILEAGE RATES**

The current mileage rate paid to State Employees in travel status is 28 cents per mile.

It is our understanding that the Federal mileage rate was lowered from 36 and ½ cents to 36 cents, effective January 1, 2003.

### **CASH CHANGE AND PETTY CASH FUNDS – CHANGING THE AMOUNTS SET BY COUNCIL**

Since IC 36-1-8-2 and IC 36-1-8-3 require the fiscal body to set the amount of each cash change and petty cash fund, it is our position that any change in the amount of either fund would require the approval of the fiscal body.

### **SEATBELT VIOLATIONS**

Official Opinion No. 2003-2, issued by the office of the Attorney General, answers several questions regarding cities and towns establishing local ordinances governing seatbelt violations and retaining the fines for such violations. A summary of the opinion follows.

### **QUESTIONS**

Question 1. May a city or town enact a local ordinance that is similar to an existing state statute in order to capture the revenue generated by any resulting fines levied by the city or town for violations of the local ordinance?

**QUESTIONS**  
(CONTINUED)

Question 2. Does state law prohibit a city or town from enacting a local ordinance that mirrors an existing state statute in order to capture the revenue generated by any resulting fines levied by the city or town for violations of the local ordinance?

Question 3. Does state law allow or specifically prohibit a city or town from enacting a seat belt ordinance, which is similar to the existing state statute regarding seat belts, in order to allow the city to keep the revenue generated by the levied fines at the local level in lieu of returning those fines to the state?

Question 4. How would such a seat belt ordinance differ from other local ordinances that mirror state law such as fines levied from infractions like speeding?

**BRIEF ANSWERS**

Questions 1 & 2: The Home Rule Act expressly prohibits local units of government from adopting local ordinances which assign a penalty for an act that constitutes a crime or infraction under state statute. A state statute must be evaluated to determine if the statute deals comprehensively with a subject matter and there is room for supplemental local regulation. However, a city or town may not enact a local ordinance where there is an existing state statute dealing comprehensively with the subject matter and local law is considered preempted by state law.

Question 3: The General Assembly has preempted any local initiatives regarding motor vehicle equipment, such as seatbelts, by enacting comprehensive statewide laws regarding such equipment and by withholding any reference to a local unit's specific statutory authority to supplement the state law. Funds collected as judgments for violations of state statutes regarding seat belt violations are required by statute to be deposited in to state general fund.

Question 4: The General Assembly has established uniform and comprehensive state standards for motor vehicle equipment and has withheld from local units any statutory authority to supplement state laws on the matter. Conversely, when enacting state laws regulating the movement of traffic, the legislature contemplated the need for additional local regulations addressing particular local needs, such as speed, and specifically granted local units the statutory authority to supplement state law.

**CONCLUSION**

It is my opinion that the Home Rule Act prohibits local units of government from adopting any local ordinance that prescribes a penalty for conduct constituting an infraction under any Indiana Code provision regarding seat belt use. At the same time, the state law that requires funds collected as judgments for infraction violations be deposited into the state general fund preempts any local ordinance designating the funds be deposited otherwise.

**MEMORIAL DAY EXPENSES**

IC 10-7-13-1 provides that the respective authorities of the several counties, townships, cities and towns may appropriate annually to one (1) post, garrison, or camp of each of the following organizations in the respective counties, townships, cities or towns a sum of money not to exceed the amount of five hundred dollars (\$500) to any such post, garrison, or camp to aid in defraying the expenses of Memorial Day:

- (1) Veterans of Foreign Wars of the United States.
- (2) United Spanish War Veterans.
- (3) Disabled American Veterans of the World War.
- (4) The American Legion.
- (5) The Army and Navy Union of the United States of America.
- (6) Marine Corps League.
- (7) Veterans of World War I Inc.
- (8) American Veterans of World War II.
- (9) Catholic War Veterans.
- (10) Jewish War Veterans.
- (11) American Ex-Prisoners of War.
- (12) American Veterans of World War II, Korea and Vietnam (AMVETS).
- (13) American War Mothers.
- (14) Blinded Veterans Association.
- (15) Congressional Medal of Honor Society of the United States of America.
- (16) Gold Star Wives of America, Inc.
- (17) Legion of Valor of the U.S.A., Inc.
- (18) Military Order of the Purple Heart of the U.S.A., Inc.
- (19) Non Commissioned Officers Association (NCOA).
- (20) Paralyzed Veterans of America.
- (21) Pearl Harbor Survivors Association, Inc.
- (22) Polish Legion of American Veterans, USA.
- (23) Regular Veterans Association.
- (24) The Retired Enlisted Association.
- (25) U.S. Submarine Veterans of World War II.
- (26) Vietnam Veterans of America, Inc.
- (27) Women's Army Corps Veterans Association.

**VETERANS MEMORIALS**

IC 10-7-13-2 provides that the respective authorities of the several counties, townships, cities, and towns of Indiana may appropriate annually a sum of money to be allocated to an appropriate nonprofit veterans organization for the development, establishment, or maintenance of a veterans memorial located within the county of the respective county, town, city, or township allocating the funds.

### **COMPENSATION – ANNUAL SALARIES – PROPER PAYMENTS**

Indiana statutes require salary ordinances to be enacted annually for all elected and appointed city and town officials and employees. Historically, even dollar amounts such as \$20,000 are set as an annual salary for an employee. With a bi-weekly payroll period established for the unit, it becomes difficult to pay an employee the exact amount of his/her annual salary since twenty-six payrolls (in some years there are twenty-seven) will not divide evenly. Unless an odd amount is paid for the last payroll period, the employee is either over or under paid the amount established in the salary ordinance causing either an unhappy employee or an unhappy local fiscal officer.

It is suggested for salary ordinances enacted in 2003 and all future periods, the employee salaries be established to coincide with the customary work and pay period. (For example, instead of \$20,000 annually, adopt \$385.00 weekly or \$770.00 bi-weekly.) By using this method it will make no difference if there are 52 or 53 weekly pays or 26 or 27 bi-weekly pays.

When using this suggestion and preparing your budget, it will be imperative the proper number of pays be computed in order to not under-estimate your next year's requirements for personal services and associated fringe benefits. Keep in mind that the salary ordinance and the budget ordinance are two different statutory requirements. You should not attempt to combine the ordinances.

### **JOINT AIRPORT AUTHORITIES**

IC 8-22-4 authorizes border counties and cities in border counties in Indiana to join with counties and cities in adjoining states to form a joint airport authority.

### **REDEVELOPMENT – SALE AND LEASE OF REAL ESTATE TO OTHER PUBLIC AGENCIES**

IC 36-7-14-22 authorizes the department of redevelopment to have sales, enter into leases or other dispositions of acquired real property to other public agencies for public purposes without following the publication and bidding procedures required for sales or leases to other parties.

### **REDEVELOPMENT – REAL ESTATE NOT SUBJECT TO TAXATION**

IC 36-7-14-37 states that real property acquired by a redevelopment district is exempt from taxation while owned by the district.

### **INDUSTRIAL DEVELOPMENT**

IC 36-7-13 authorizes any city or town to acquire by purchase, gift, or devise, and own, improve, maintain, sell, lease, convey, contract for, or otherwise deal in, real property for the development of industrial parks or industrial sites. Such development may be in areas within five (5) miles outside its corporate boundaries.

Improve is defined to mean construct, reconstruct, or repair public ways, sidewalks, sewers, drains, fences or buildings, and to do all other things that would enhance the value of real property and make it more suitable to industrial use.

### **CLERK – TREASURER – RESIDENCE REQUIREMENTS**

City - IC 36-4-10-3 and IC 3-8-1-28 states that a person is eligible for the office of clerk-treasurer only if they have been a resident of the city for at least one (1) year immediately preceding the election. The clerk-treasurer forfeits his (her) office if they cease to be a resident of the city.

Town – IC 36-5-6-3 states that the town clerk-treasurer must reside within the town. The clerk-treasurer forfeits his/her office when he/she ceases to be a resident of the town.

### **POLICE AND FIREFIGHTERS – SERVING ON COUNCIL**

IC 36-8-3-12 states: “Members of the safety board and member of any township, town, or city (including a consolidated city) police department, fire department, or volunteer fire department. (as defined by IC 36-8-12-2) may:

- (1) be candidates for elective office and serve in that office if elected;
- (2) be appointed to any office and serve in that office if appointed; and
- (3) as long as they are not in uniform and not on duty, solicit votes and campaign funds and challenge voters for the office for which they are candidates.”

### **CONFLICT OF INTEREST**

IC 35-44-1-3 states as follows:

“ (a) A public servant who knowingly or intentionally;

- (1) Has a pecuniary interest in; or
- (2) Derives a profit from;

a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a class D felony.

(b) This section does not prohibit a public servant from receiving compensation for:

- (1) Service provided as a public servant; or
- (2) Expenses incurred by the public servant as provided by law.

(c) This section does not prohibit a public servant from having a pecuniary interest or deriving a profit from a contract or purchase connected with the governmental entity served under any of the following conditions:

- (1) If the:
  - (A) public servant is not a member or on the staff of the governing body empowered to contract or purchase on behalf of the governmental entity;
  - (B) functions and duties performed by the public servant for governmental entity are unrelated to the contract or purchase; and
  - (C) public servant makes a disclosure under subsection (d) (1) through (d) (6) ;
- (2) If the contract or purchase involves utility services from a utility whose rate structure is regulated by the state or federal government;
- (3) If the public servant:
  - (A) is an elected public servant or a member of the board of trustees of a state supported college or university; and
  - (B) makes a disclosure under subsection (d) (1) through (d) (6) ;

**CONFLICT OF INTEREST**

(Continued)

- (4) If the public servant:
  - (A) was appointed by an elected public servant or the board of trustees of a state supported college or university; and
  - (B) make a disclosure under subsection (d) (1) through (d) (7) ;
- (5) If the public servant:
  - (A) acts in only an advisory capacity for a state supported college or university; and
  - (B) does not have authority to act on behalf of the college or university in a matter involving a contract or purchase; or
- (6) If the public servant:
  - (A) is employed by the governing body of a school corporation and the contract or purchase involves the employment of a dependent or the payment of fees to a dependent; and
  - (B) make a disclosure under subsection (d) (1) through (d) (6).
- (7) If the public servant is under the jurisdiction of the State Ethics Commission as provided in IC 4-2-6-2.5 and obtains from the state ethics commission, following full and truthful disclosure, written approval that the public servant will not or does not have a conflict of interest in connection with the contract or purchase under IC 4-2-6 and this section. The approval required under this subdivision must be:
  - (A) granted to the public servant before action is taken in connection with the contract or purchase by the governmental entity served; or
  - (B) sought by the public servant as soon after the contract or purchase as the public servant becomes aware of the facts that give rise to a question of conflict of interest.
- (d) A disclosure required by this section must:
  - (1) be in writing;
  - (2) describe the contract or purchase to be made by the governmental entity;
  - (3) describe the pecuniary interest that the public servant has in the contract or purchase;
  - (4) be affirmed under penalty of perjury;
  - (5) be submitted to the governmental entity and be accepted by the governmental entity in a public meeting of the governmental entity prior to final action of the contract or purchase;
  - (6) be filed within fifteen (15) days after final action on the contract or purchase with:
    - (A) The state board of accounts; and
    - (B) If the governmental entity is a governmental entity other than the state or a state supported college or university, with the clerk of the circuit court in the county where the governmental entity takes final action in the contract or purchase; and
  - (7) Contain the written approval of the elected public servant (if any) or the board of trustees of a state supported college or university (if any) which appointed the public servant.
- (e) The state board of accounts shall forward a copy to the state ethics commission of all disclosures filed with the board under IC 16-22-2 through IC 16-22-5, or this section.
- (f) The state ethics commission shall maintain an index of all disclosures received by the commission. The index must contain a listing of each public servant, setting forth the disclosures received by the commission made by the public servant.
- (g) A public servant has a pecuniary interest in a contract or purchase if the contract or purchase if the contract or purchase will result or is intended to result in an ascertainable increase in the income or net worth of:
  - (1) the public servant; or
  - (2) a dependent of the public servant who:
    - (A) is under the direct or indirect administrative control of the public servant; or

**CONFLICT OF INTEREST**

(Continued)

- (B) receives a contract or purchase order that is reviewed, approved, or directly or indirectly administered by the public servant.
- (h) It is a defense in a prosecution under this section that the public servant's interest in the contract or purchase and all other contracts and purchases made by the governmental entity during the twelve (12) months before the date of the contract or purchase was two hundred fifty dollars (\$250) or less.
- (i) Notwithstanding subsection (d), a member of the board of trustees of a state supported college or university, or a person appointed by such a board of trustees, complies with the disclosure requirements of this chapter with respect to the member's or person's pecuniary interest in a particular basis from a particular vendor if the member or person files with the state board of accounts and the board of trustees a statement of pecuniary interest in that particular type of contract or purchase made with the particular vendor. The Statement required by subsection must be made on an annual basis.
- (j) This section does not apply to member of the governing board of a hospital organized or operated under IC 16-22-1 through IC 16-22-5 or IC 16-23-1.
- (k) As used in this section, "dependent" means any of the following:
  - (1) The spouse of a public servant.
  - (2) A child, stepchild, or adoptee (as defined in IC 31-9-2-2) of a public servant who is:
    - (A) unemancipated; and
    - (B) less than eighteen (18) years of age.
  - (3) Any individual more than one-half (1/2) of whose support is provided during a year by the public servant."

A copy of the Uniform Conflict of Interest Disclosure Statement is enclosed with this edition for your reference.

**CHANGES TO CITY/TOWN BUDGET FORMS 2A, 8,10 AND 12**

The following budget forms were revised to reflect the agency name change from the State Board of Tax Commissioners to the Department of Local Government Finance:

Form 2A, Certificate as to Cash Balance in Utility Cash Reserve Fund  
 Form 8, Fire Pension Form  
 Form 10, Police Pension Form  
 Form 12, Sanitary Officers and Inspectors Pension Form

All public printers have been notified of such change.

**THE NEW GAO INDEPENDENCE STANDARD**

The GOA amended the auditor independence provisions of its generally accepted government auditing standards (GAGAS). Originally, the amendment was to be effective for audits beginning on or after October 1, 2002, but the GAO extended the time frame to January 1, 2003.

The GOA issued the new standard to better serve the public interest by maintaining a high degree of integrity, objectivity and independence for CPA's, and other practitioners who audit government entities and organizations receiving government funds.

Compliance with the new standard hinges on the auditor's observance of two overarching principles and seven safeguards. The two overarching principles are critical to understanding the new nonaudit service rules:

- 1) Audit organizations should not provide nonaudit services that involve performing management functions or making management decisions.
- 2) Firms should neither audit their own work nor provide nonaudit services in situations where the nonaudit services are significant or material to the subject matter of audits.

If the nonaudit service would violate either of the two overarching principles, then the firm would be required to make a choice between providing the service or performing the audit.

Personal, external, and organizational factors can impair auditor independence, but the amendment's most significant changes pertain to personal impairments relating to nonaudit service.

Under grandfathering provision of the new standard, nonaudit services that would not have violated preexisting professional standards are exempt from the new standard if performed prior to January 25, 2002, or initiated, agreed to or performed by June 30, 2002, and completed by June 30, 2003.



**UNIFORM CONFLICT OF INTEREST DISCLOSURE STATEMENT****Indiana Code 35-44-1-3**

A public servant who knowingly or intentionally has a pecuniary interest in or derives a profit from a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Class D Felony. A public servant has a pecuniary interest in a contract or purchase if the contract or purchase will result or is intended to result in an ascertainable increase in the income or net worth of the public servant or a dependent of the public servant who is under the direct or indirect administrative control of the public servant; or receives a contract or purchase order that is reviewed, approved, or directly or indirectly administered by the public servant. "Dependent" means any of the following: the spouse of a public servant; a child, stepchild, or adoptee (as defined in I.C. 31-3-4-1) of a public servant who is unemancipated and less than eighteen (18) years of age; and any individual more than one-half (1/2) of whose support is provided during a year by the public servant.

The foregoing consists only of excerpts from I.C. 35-44-1-3. Care should be taken to review I.C. 35-44-1-3 in its entirety.

1. **Name and Address of Public Servant Submitting Statement:** \_\_\_\_\_

\_\_\_\_\_

2. **Title or Position With Governmental Entity:** \_\_\_\_\_

\_\_\_\_\_

3. a. **Governmental Entity:** \_\_\_\_\_

b. **County:** \_\_\_\_\_

4. **This statement is submitted (check one):**

a. \_\_\_\_\_ as a "single transaction" disclosure statement, as to my financial interest in a specific contract or purchase connected with the governmental entity which I serve, proposed to be made by the governmental entity with or from a particular contractor or vendor; or

b. \_\_\_\_\_ as an "annual" disclosure statement, as to my financial interest connected with any contracts or purchases of the governmental entity which I serve, which are made on an ongoing basis with or from particular contractors or vendors.

5. **Name(s) of Contractor(s) or Vendor(s):** \_\_\_\_\_

\_\_\_\_\_

6. **Description(s) of Contract(s) or Purchase(s)** (Describe the kind of contract involved, and the effective date and term of the contract or purchase if reasonably determinable. Dates required if 4(a) is selected above. If "dependent" is involved, provide dependent's name and relationship):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7. **Description of My Financial Interest** (Describe in what manner the public servant or "dependent" expects to derive a profit or financial benefit from, or otherwise has a pecuniary interest in, the above contract(s) or purchase(s); if reasonably determinable, state the approximate dollar value of such profit or benefit.):

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(Attach extra pages if additional space is needed)

8. **Approval of Appointing Officer or Body** (To be completed if the public servant was appointed by an elected public servant or the board of trustees of a state-supported college or university):

I (We) being the \_\_\_\_\_ of  
(Title of Officer or Name of Governing Body)

\_\_\_\_\_ and having the power to appoint  
(Name of Governmental Entity)

the above named public servant to the public position to which he or she holds, hereby approve the participation to the appointed disclosing public servant in the above described contract(s) or purchase(s) in which said public servant has a conflict of interest as defined in Indiana Code 35-44-1-3; however, this approval does not waive any objection to any conflict prohibited by statute, rule, or regulation and is not to be construed as a consent to any illegal act.

_____	_____
_____	_____
_____	_____
Elected Official	Office

9. **Effective Dates** (Conflict of interest statements must be submitted to the governmental entity prior to final action on the contract or purchase.):

_____	_____
Date Submitted	Date of Action on Contract or Purchase

10. **Affirmation of Public Servant:** This disclosure was submitted to the governmental entity and accepted by the governmental entity in a public meeting to the governmental entity prior to final action on the contract or purchase. I affirm, under penalty of perjury, the truth and completeness of the statements made above, and that I am the above named public servant.

Signed: \_\_\_\_\_  
(Signature of Public Servant)

Date: \_\_\_\_\_

Within 15 days after final action on the contract or purchase, copies of this statement must be filed with the State Board of Accounts, Indiana Government Center South, 302 West Washington Street, Room E418, Indianapolis, Indiana, 46204-2765 and the Clerk of the Circuit Court of the county in which the governmental entity executed the contract or purchase. A copy of this disclosure will be forwarded to the Indiana State Ethics Commission.

**RATES for LEGAL ADVERTISING**

Effective January 1, 2003

The following rates, effective January 1, 2003, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

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Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.299	0.447	0.597	0.745	5.5	0.316	0.473	0.631	0.788	5.5	0.335	0.500	0.668	0.834	5.5	0.342	0.511	0.682	0.852
6	0.274	0.410	0.547	0.683	6	0.290	0.433	0.578	0.722	6	0.307	0.459	0.612	0.764	6	0.314	0.468	0.625	0.781
6.5	0.253	0.378	0.505	0.631	6.5	0.268	0.400	0.534	0.667	6.5	0.283	0.423	0.565	0.705	6.5	0.289	0.432	0.577	0.721
7	0.235	0.351	0.469	0.586	7	0.249	0.371	0.496	0.619	7	0.263	0.393	0.525	0.655	7	0.269	0.402	0.536	0.669
7.5	0.220	0.328	0.438	0.547	7.5	0.232	0.347	0.463	0.578	7.5	0.246	0.367	0.490	0.611	7.5	0.251	0.375	0.500	0.625
8	0.206	0.307	0.410	0.512	8	0.218	0.325	0.434	0.542	8	0.230	0.344	0.459	0.573	8	0.235	0.351	0.469	0.586
9	0.183	0.273	0.365	0.455	9	0.193	0.289	0.386	0.481	9	0.205	0.306	0.408	0.509	9	0.209	0.312	0.417	0.521
10	0.165	0.246	0.328	0.410	10	0.174	0.260	0.347	0.433	10	0.184	0.275	0.367	0.459	10	0.188	0.281	0.375	0.468
12	0.137	0.205	0.274	0.342	12	0.145	0.217	0.289	0.361	12	0.153	0.229	0.306	0.382	12	0.157	0.234	0.313	0.390
Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20

  

8.2 Em Column					8.3 Em Column					8.4 Em Column					8.5 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.351	0.524	0.699	0.873	5.5	0.355	0.530	0.708	0.884	5.5	0.359	0.537	0.716	0.894	5.5	0.363	0.543	0.725	0.905
6	0.321	0.480	0.641	0.800	6	0.325	0.486	0.649	0.810	6	0.329	0.492	0.657	0.820	6	0.333	0.498	0.664	0.830
6.5	0.297	0.443	0.592	0.739	6.5	0.300	0.449	0.599	0.748	6.5	0.304	0.454	0.606	0.757	6.5	0.308	0.459	0.613	0.766
7	0.276	0.412	0.549	0.686	7	0.279	0.417	0.556	0.694	7	0.282	0.422	0.563	0.703	7	0.286	0.427	0.569	0.711
7.5	0.257	0.384	0.513	0.640	7.5	0.260	0.389	0.519	0.648	7.5	0.263	0.394	0.525	0.656	7.5	0.267	0.398	0.531	0.664
8	0.241	0.360	0.481	0.600	8	0.244	0.365	0.487	0.608	8	0.247	0.369	0.492	0.615	8	0.250	0.373	0.498	0.622
9	0.214	0.320	0.427	0.534	9	0.217	0.324	0.432	0.540	9	0.220	0.328	0.438	0.547	9	0.222	0.332	0.443	0.553
10	0.193	0.288	0.385	0.480	10	0.195	0.292	0.389	0.486	10	0.198	0.295	0.394	0.492	10	0.200	0.299	0.399	0.498
12	0.161	0.240	0.320	0.400	12	0.163	0.243	0.324	0.405	12	0.165	0.246	0.328	0.410	12	0.167	0.249	0.332	0.415
Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20

  

8.6 Em Column					8.75 Em Column					8.8 Em Column					8.9 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.368	0.549	0.733	0.916	5.5	0.374	0.559	0.746	0.932	5.5	0.376	0.562	0.750	0.937	5.5	0.381	0.569	0.759	0.948
6	0.337	0.504	0.672	0.839	6	0.343	0.512	0.684	0.854	6	0.345	0.515	0.688	0.859	6	0.349	0.521	0.696	0.869
6.5	0.311	0.465	0.620	0.775	6.5	0.317	0.473	0.631	0.788	6.5	0.318	0.476	0.635	0.793	6.5	0.322	0.481	0.642	0.802
7	0.289	0.432	0.576	0.719	7	0.294	0.439	0.586	0.732	7	0.296	0.442	0.590	0.736	7	0.299	0.447	0.596	0.745
7.5	0.270	0.403	0.538	0.671	7.5	0.274	0.410	0.547	0.683	7.5	0.276	0.412	0.550	0.687	7.5	0.279	0.417	0.556	0.695
8	0.253	0.378	0.504	0.630	8	0.257	0.384	0.513	0.641	8	0.259	0.386	0.516	0.644	8	0.262	0.391	0.522	0.651
9	0.225	0.336	0.448	0.560	9	0.229	0.342	0.456	0.569	9	0.230	0.344	0.459	0.573	9	0.233	0.347	0.464	0.579
10	0.202	0.302	0.403	0.504	10	0.206	0.307	0.410	0.512	10	0.207	0.309	0.413	0.515	10	0.209	0.313	0.417	0.521
12	0.169	0.252	0.336	0.420	12	0.172	0.256	0.342	0.427	12	0.172	0.258	0.344	0.429	12	0.174	0.261	0.348	0.434
Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20

  

9 Em Column					9.3 Em Column					9.5 Em Column					9.6 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.385	0.575	0.767	0.958	5.5	0.398	0.594	0.793	0.990	5.5	0.406	0.607	0.810	1.011	5.5	0.411	0.613	0.819	1.022
6	0.353	0.527	0.703	0.878	6	0.365	0.545	0.727	0.908	6	0.372	0.556	0.743	0.927	6	0.376	0.562	0.750	0.937
6.5	0.326	0.486	0.649	0.811	6.5	0.337	0.503	0.671	0.838	6.5	0.344	0.514	0.685	0.856	6.5	0.347	0.519	0.693	0.865
7	0.302	0.452	0.603	0.753	7	0.312	0.467	0.623	0.778	7	0.319	0.477	0.636	0.795	7	0.323	0.482	0.643	0.803
7.5	0.282	0.422	0.563	0.703	7.5	0.292	0.436	0.582	0.726	7.5	0.298	0.445	0.594	0.742	7.5	0.301	0.450	0.600	0.750
8	0.265	0.395	0.528	0.659	8	0.273	0.408	0.545	0.681	8	0.279	0.417	0.557	0.695	8	0.282	0.422	0.563	0.703
9	0.235	0.351	0.469	0.586	9	0.243	0.363	0.485	0.605	9	0.248	0.371	0.495	0.618	9	0.251	0.375	0.500	0.625
10	0.212	0.316	0.422	0.527	10	0.219	0.327	0.436	0.545	10	0.223	0.334	0.446	0.556	10	0.226	0.337	0.450	0.562
12	0.176	0.264	0.352	0.439	12	0.182	0.272	0.363	0.454	12	0.186	0.278	0.371	0.464	12	0.188	0.281	0.375	0.468
Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20	Rate/Square	4.90	7.32	9.77	12.20

9.9 Em Column					10 Em Column					10.5 Em Column					11 Em Column				
Type Size	Number of Insertions				Number of Insertions					Number of Insertions					Number of Insertions				
	1	2	3	4	1	2	3	4		1	2	3	4		1	2	3	4	
5.5	0.423	0.632	0.844	1.054	0.428	0.639	0.853	1.065		0.449	0.671	0.895	1.118		0.470	0.703	0.938	1.171	
6	0.388	0.580	0.774	0.966	0.392	0.586	0.782	0.976		0.412	0.615	0.821	1.025		0.431	0.644	0.860	1.074	
6.5	0.358	0.535	0.714	0.892	0.362	0.541	0.721	0.901		0.380	0.568	0.758	0.946		0.398	0.595	0.794	0.991	
7	0.333	0.497	0.663	0.828	0.336	0.502	0.670	0.837		0.353	0.527	0.703	0.878		0.370	0.552	0.737	0.920	
7.5	0.310	0.464	0.619	0.773	0.314	0.468	0.625	0.781		0.329	0.492	0.657	0.820		0.345	0.515	0.688	0.859	
8	0.291	0.435	0.580	0.725	0.294	0.439	0.586	0.732		0.309	0.461	0.616	0.769		0.323	0.483	0.645	0.805	
9	0.259	0.386	0.516	0.644	0.261	0.390	0.521	0.651		0.274	0.410	0.547	0.683		0.287	0.429	0.573	0.716	
10	0.233	0.348	0.464	0.580	0.235	0.351	0.469	0.586		0.247	0.369	0.492	0.615		0.259	0.386	0.516	0.644	
12	0.194	0.290	0.387	0.483	0.196	0.293	0.391	0.488		0.206	0.307	0.410	0.512		0.216	0.322	0.430	0.537	
Rate/Square	4.90	7.32	9.77	12.20	4.90	7.32	9.77	12.20		4.90	7.32	9.77	12.20		4.90	7.32	9.77	12.20	
11.25 Em Column					11.5 Em Column					12 Em Column					12.2 Em Column				
Type Size	Number of Insertions				Number of Insertions					Number of Insertions					Number of Insertions				
	1	2	3	4	1	2	3	4		1	2	3	4		1	2	3	4	
5.5	0.481	0.719	0.959	1.198	0.492	0.735	0.981	1.224		0.513	0.767	1.023	1.278		0.522	0.779	1.040	1.299	
6	0.441	0.659	0.879	1.098	0.451	0.673	0.899	1.122		0.470	0.703	0.938	1.171		0.478	0.714	0.954	1.191	
6.5	0.407	0.608	0.812	1.014	0.416	0.622	0.830	1.036		0.434	0.649	0.866	1.081		0.441	0.659	0.880	1.099	
7	0.378	0.565	0.754	0.941	0.386	0.577	0.770	0.962		0.403	0.602	0.804	1.004		0.410	0.612	0.817	1.021	
7.5	0.353	0.527	0.703	0.878	0.361	0.539	0.719	0.898		0.376	0.562	0.750	0.937		0.383	0.572	0.763	0.953	
8	0.331	0.494	0.659	0.824	0.338	0.505	0.674	0.842		0.353	0.527	0.703	0.878		0.359	0.536	0.715	0.893	
9	0.294	0.439	0.586	0.732	0.301	0.449	0.599	0.748		0.314	0.468	0.625	0.781		0.319	0.476	0.636	0.794	
10	0.265	0.395	0.528	0.659	0.270	0.404	0.539	0.673		0.282	0.422	0.563	0.703		0.287	0.429	0.572	0.714	
12	0.221	0.329	0.440	0.549	0.225	0.337	0.449	0.561		0.235	0.351	0.469	0.586		0.239	0.357	0.477	0.595	
Rate/Square	4.90	7.32	9.77	12.20	4.90	7.32	9.77	12.20		4.90	7.32	9.77	12.20		4.90	7.32	9.77	12.20	
12.4 Em Column					12.41 Em Column					12.5 Em Column					13 Em Column				
Type Size	Number of Insertions				Number of Insertions					Number of Insertions					Number of Insertions				
	1	2	3	4	1	2	3	4		1	2	3	4		1	2	3	4	
5.5	0.530	0.792	1.057	1.320	0.531	0.793	1.058	1.321		0.535	0.799	1.066	1.331		0.556	0.830	1.108	1.384	
6	0.486	0.726	0.969	1.210	0.486	0.727	0.970	1.211		0.490	0.732	0.977	1.220		0.510	0.761	1.016	1.269	
6.5	0.449	0.670	0.895	1.117	0.449	0.671	0.895	1.118		0.452	0.676	0.902	1.126		0.470	0.703	0.938	1.171	
7	0.417	0.622	0.831	1.037	0.417	0.623	0.831	1.038		0.420	0.627	0.837	1.046		0.437	0.653	0.871	1.088	
7.5	0.389	0.581	0.775	0.968	0.389	0.581	0.776	0.969		0.392	0.586	0.782	0.976		0.408	0.609	0.813	1.015	
8	0.365	0.545	0.727	0.908	0.365	0.545	0.727	0.908		0.368	0.549	0.733	0.915		0.382	0.571	0.762	0.952	
9	0.324	0.484	0.646	0.807	0.324	0.484	0.647	0.807		0.327	0.488	0.651	0.813		0.340	0.508	0.677	0.846	
10	0.292	0.436	0.582	0.726	0.292	0.436	0.582	0.727		0.294	0.439	0.586	0.732		0.306	0.457	0.610	0.761	
12	0.243	0.363	0.485	0.605	0.243	0.363	0.485	0.606		0.245	0.366	0.489	0.610		0.255	0.381	0.508	0.634	
Rate/Square	4.90	7.32	9.77	12.20	4.90	7.32	9.77	12.20		4.90	7.32	9.77	12.20		4.90	7.32	9.77	12.20	
13.5 Em Column					14 Em Column					14.5 Em Column					15 Em Column				
Type Size	Number of Insertions				Number of Insertions					Number of Insertions					Number of Insertions				
	1	2	3	4	1	2	3	4		1	2	3	4		1	2	3	4	
5.5	0.577	0.862	1.151	1.437	0.599	0.894	1.194	1.491		0.620	0.926	1.236	1.544		0.641	0.958	1.279	1.597	
6	0.529	0.791	1.055	1.318	0.549	0.820	1.094	1.366		0.568	0.849	1.133	1.415		0.588	0.878	1.172	1.464	
6.5	0.488	0.730	0.974	1.216	0.507	0.757	1.010	1.261		0.525	0.784	1.046	1.306		0.543	0.811	1.082	1.351	
7	0.454	0.678	0.904	1.129	0.470	0.703	0.938	1.171		0.487	0.728	0.971	1.213		0.504	0.753	1.005	1.255	
7.5	0.423	0.632	0.844	1.054	0.439	0.656	0.875	1.093		0.455	0.679	0.907	1.132		0.470	0.703	0.938	1.171	
8	0.397	0.593	0.791	0.988	0.412	0.615	0.821	1.025		0.426	0.637	0.850	1.061		0.441	0.659	0.879	1.098	
9	0.353	0.527	0.703	0.878	0.366	0.547	0.729	0.911		0.379	0.566	0.756	0.943		0.392	0.586	0.782	0.976	
10	0.318	0.474	0.633	0.791	0.329	0.492	0.657	0.820		0.341	0.509	0.680	0.849		0.353	0.527	0.703	0.878	
12	0.265	0.395	0.528	0.659	0.274	0.410	0.547	0.683		0.284	0.425	0.567	0.708		0.294	0.439	0.586	0.732	
Rate/Square	4.90	7.32	9.77	12.20	4.90	7.32	9.77	12.20		4.90	7.32	9.77	12.20		4.90	7.32	9.77	12.20	
16.5 Em Column					17 Em Column					18 Em Column					20 Em Column				
Type Size	Number of Insertions				Number of Insertions					Number of Insertions					Number of Insertions				
	1	2	3	4	1	2	3	4		1	2	3	4		1	2	3	4	
5.5	0.706	1.054	1.407	1.757	0.727	1.086	1.450	1.810		0.770	1.150	1.535	1.917		0.855	1.278	1.705	2.129	
6	0.647	0.966	1.290	1.610	0.666	0.996	1.329	1.659		0.706	1.054	1.407	1.757		0.784	1.171	1.563	1.952	
6.5	0.597	0.892	1.190	1.487	0.615	0.919	1.227	1.532		0.651	0.973	1.299	1.622		0.724	1.081	1.443	1.802	
7	0.554	0.828	1.105	1.380	0.571	0.853	1.139	1.422		0.605	0.903	1.206	1.506		0.672	1.004	1.340	1.673	
7.5	0.517	0.773	1.032	1.288	0.533	0.796	1.063	1.327		0.564	0.843	1.126	1.405		0.627	0.937	1.251	1.562	
8	0.485	0.725	0.967	1.208	0.500	0.747	0.997	1.244		0.529	0.791	1.055	1.318		0.588	0.878	1.172	1.464	
9	0.431	0.644	0.860	1.074	0.444	0.664	0.886	1.106		0.470	0.703	0.938	1.171		0.523	0.781	1.042	1.301	
10	0.388	0.580	0.774	0.966	0.400	0.597	0.797	0.996		0.423	0.632	0.844	1.054		0.470	0.703	0.938	1.171	
12	0.323	0.483	0.645	0.805	0.333	0.498	0.664	0.830		0.353	0.527	0.703	0.878		0.392	0.586	0.782	0.976	
Rate/Square	4.90	7.32	9.77	12.20	4.90	7.32	9.77	12.20		4.90	7.32	9.77	12.20		4.90	7.32	9.77	12.20	